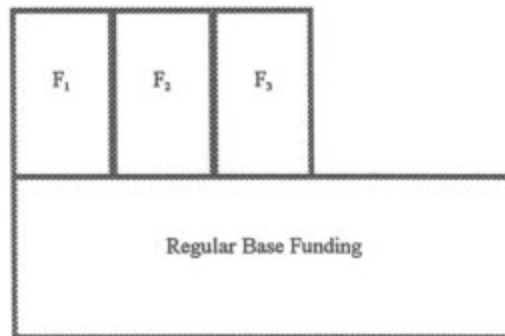


## ATTACHMENT B

### EXAMPLES OF TIME ACCOUNTING REQUIREMENTS UNDER DIFFERENT FUNDING CONFIGURATIONS

#### School A

School A has three federal categorical programs,  $F_1$ ,  $F_2$ , and  $F_3$ , which supplement the school's regular base funding. All categorical employees are multi-funded, either by more than one federal categorical or by a federal categorical and other general purpose revenues (regular base funding).

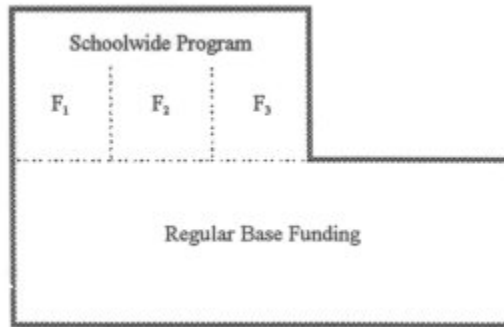


#### Requirements:

In this example, all of School A's categorical employees are required to provide personnel activity reports for their total work time at least monthly, because they are funded by either two or more federal programs or by a federal program and by the general purpose revenues.

#### School B

School B has been approved as a Schoolwide Program (SWP) school. It has the same three federal categorical programs supplementing its regular base funding. In its SWP plan, School B has combined  $F_1$ ,  $F_2$ , and  $F_3$  and its regular base funding into a single cost objective.

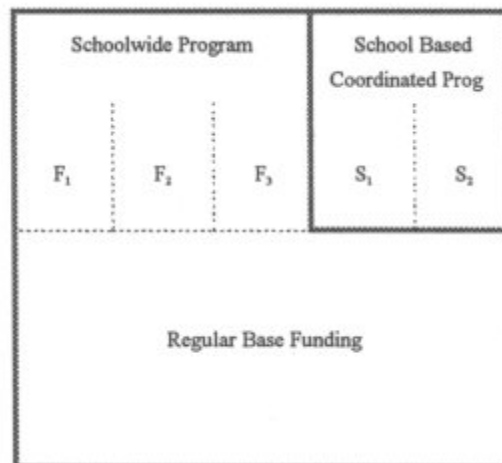


Requirements:

In this example, employees working solely at the School B site do not need to prepare personnel activity reports; semi-annual certifications are sufficient. However, an employee who works at the School B site, and works on *other* activities at another site, would be required to prepare a personnel activity report.

### School C

School C has been approved as a SWP school, and has combined its regular base funding with its three federal categorical programs,  $F_1$ ,  $F_2$ , and  $F_3$ , in its Schoolwide Program (SWP) plan. School C also has two state categorical programs combined into a School Based Coordinated Program (SBCP).



Requirements:

In this example, School C employees working solely on the SWP do not need to prepare personnel activity reports; semi-annual certifications are sufficient. However, if employees are funded under the SWP cost objective in combination

with the SBCP or other activities, they would be required to prepare personnel activity reports.